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**Certificate of Foreign Intermediary, Foreign Flow-Through Entity,
or Certain U.S. Branches for United States Tax Withholding**

▶ Section references are to the Internal Revenue Code.

▶ Information about Form W-8IMY and its separate instructions is at www.irs.gov/formw8imy.

▶ Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do not use this form for:

- A beneficial owner solely claiming foreign status or treaty benefits W-8BEN
- A hybrid entity claiming treaty benefits on its own behalf W-8BEN
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States W-8ECI
- A disregarded entity. Instead, the single foreign owner should use W-8BEN or W-8ECI
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) W-8EXP
- U.S. entity or U.S. citizen or resident W-9

Instead, use Form:**Part I Identification of Entity**

- 1** Name of individual or organization that is acting as intermediary _____ **2** Country of incorporation or organization (do not abbreviate) _____

3 Chapter 3 Status (entity type)—Must check one box only:

- | | |
|--|--|
| <input type="checkbox"/> Qualified intermediary. Complete Part II. | <input type="checkbox"/> Withholding foreign trust. Complete Part V. |
| <input type="checkbox"/> Nonqualified intermediary. Complete Part III. | <input type="checkbox"/> Nonwithholding foreign partnership. Complete Part VI. |
| <input type="checkbox"/> U.S. branch. Complete Part IV. | <input type="checkbox"/> Nonwithholding foreign simple trust. Complete Part VI. |
| <input type="checkbox"/> Withholding foreign partnership. Complete Part V. | <input type="checkbox"/> Nonwithholding foreign grantor trust. Complete Part VI. |
| | <input type="checkbox"/> Territory financial institution. Complete Part XX. |

4 Chapter 4 Status (FATCA status)—Must check one box only unless otherwise indicated:

- | | |
|---|--|
| <input type="checkbox"/> Nonparticipating FFI (including limited branch of participating FFI or limited FFI). | <input type="checkbox"/> Excepted nonfinancial holding company. Complete Part XVI. |
| <input type="checkbox"/> Nonparticipating FFI with exempt beneficial owners. Complete Part VII. | <input type="checkbox"/> Excepted start-up company. Complete Part XVII. |
| <input type="checkbox"/> Participating FFI. Complete Part VIII. | <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XVIII. |
| <input type="checkbox"/> Registered deemed-compliant FFI. Complete Part VIII. | <input type="checkbox"/> Excepted hedging / financing center of nonfinancial group. Complete Part XIX. |
| <input type="checkbox"/> Owner-documented FFI. Complete Part IX. | <input type="checkbox"/> Territory financial institution. Complete Part XX. |
| <input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part X. | <input type="checkbox"/> Excepted Territory NFFE. Complete Part XXI. |
| <input type="checkbox"/> Certified deemed-compliant retirement plan. Complete Part XI. | <input type="checkbox"/> Active NFFE. Complete Part XXII. |
| <input type="checkbox"/> Certified deemed-compliant non-profit organization. Complete Part XII. | <input type="checkbox"/> Passive NFFE. Complete Part XXIII. |
| <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part XIII. | <input type="checkbox"/> QI branch of a U.S. financial institution. |
| <input type="checkbox"/> Restricted Distributor. Complete Part XIV. | <input type="checkbox"/> Other. Must Enter Code: _____ |
| <input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XV. | |

5 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address.**

City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
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6 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
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7 U.S. taxpayer identification number, if required (see instructions) _____**8** Foreign tax identifying number (see instructions) _____

- ☐
- FFI-EIN
- ☐
- QI-EIN
- ☐
- EIN
- ☐
- WP or WT EIN
- ☐
- SSN or ITIN

9 Reference number(s) (see instructions)

Part II Qualified Intermediary

10a ☐ (All qualified intermediaries check here) I certify that the entity identified in Part I:

- Is a qualified intermediary and is not acting for its own account with respect to the account(s) identified on line 9 or in a withholding statement associated with this form;
- Has provided or will provide a withholding statement, as required, for purposes of Chapters 3 and 4 of the Code that is subject to the certifications made on this form; **and**

- Is submitting this form as a branch (including a branch in the country of organization) that is eligible to act as a qualified intermediary. Enter the country in which the branch submitting this form is located: _____

Check box 10b or 10c, whichever applies:

- b** ☐ (If applicable) I certify that the entity identified in Part I has assumed primary withholding responsibility for purposes of both Chapters 3 and 4 of the Code with respect to payments of U.S. source FDAP income made to the account(s) identified on this line 10b or in a withholding statement associated with this form ►
- c** ☐ (If applicable) I certify that the entity identified in Part I has **NOT** assumed primary withholding responsibility under Chapters 3 and 4 with respect to payments of U.S. source FDAP income made to the accounts identified on this line 10c or in the withholding statement provided in connection with this form ►

Part III Nonqualified Intermediary

11a ☐ (All nonqualified intermediaries check here) I certify that the entity identified in Part I is not a qualified intermediary and is not acting for its own account.

- b** ☐ (If applicable) I certify that the entity identified in Part I is using this form to transmit withholding certificates and/or other documentation and has provided or will provide a withholding statement, as required for purposes of Chapters 3 and 4 of the Code, that is subject to the certifications made on this form.

Part IV Certain U.S. Branches

Note: You may use this Part if the entity identified in Part I is a U.S. branch of a foreign bank or insurance company and is subject to certain regulatory requirements (see instructions).

- 12** ☐ I certify that the entity identified in Part I is a U.S. branch of a foreign bank or insurance company and that the payments are not effectively connected with the conduct of a trade or business in the United States.

Check box 13 or box 14, whichever applies:

- 13** ☐ I certify that the entity identified in Part I is a U.S. branch of a participating FFI that is using this form as evidence of its agreement with the withholding agent to be treated as a U.S. person with respect to any payments associated with this withholding certificate.
- 14** ☐ I certify that the entity identified in Part I is a U.S. branch of a participating FFI that:
- Is using this form to transmit withholding and/or other documentation for the persons for whom the branch receives a payment; **and**
 - Has provided or will provide a withholding statement, as required.

Part V Withholding Foreign Partnership or Withholding Foreign Trust

- 15** ☐ I certify that the entity identified in Part I:
- Is a withholding foreign partnership or a withholding foreign trust; **and**
 - Has assumed primary withholding responsibility for purposes of both Chapters 3 and 4 of the Code with respect to payments that it accepts on behalf of its partners, beneficiaries, or owners, as applicable.

Part VI Nonwithholding Foreign Partnership, Simple Trust, or Grantor Trust

- 16** ☐ I certify that the entity identified in Part I:
- Is a nonwithholding foreign partnership, a nonwithholding foreign simple trust, or a nonwithholding foreign grantor trust and that the payments to which this certificate relates are not effectively connected, or are not treated as effectively connected, with the conduct of a trade or business in the United States; **and**
 - Is using this form to transmit withholding certificates and/or other documentation and has provided or will provide a withholding statement, as required for purposes of Chapters 3 and 4 of the Code, that is subject to the certifications made on this form.

Part VII Nonparticipating FFI with Exempt Beneficial Owners (see instructions)

- 17** ☐ I certify that the entity identified in Part I is using this form to transmit withholding certificates and/or other documentation and has provided or will provide a withholding statement that indicates the portion of the payment allocated to one or more exempt beneficial owners.

Part VIII Participating FFI or Registered Deemed-Compliant FFI (see instructions)

- 18** ☐ I certify that the entity identified in Part I:
- Has the following FATCA ID _____;
 - Is not a limited branch or a limited affiliate of a participating FFI; **and**
 - If it is a participating FFI or a Local FFI, has assumed primary withholding responsibility with respect to payments of gross proceeds and/or foreign passthru payments made to the account(s) identified on this form or in a withholding statement associated with this form.

Part IX Owner-Documented FFI (see instructions)

Note: This status only applies if the U.S. financial institution or participating FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI. In addition, the FFI must make the certifications below.

- 19a** ☐ (All owner documented FFIs check here) I certify that the FFI identified in Part I:
- Is either a partnership, simple trust, or grantor trust;
 - Does not act as an intermediary;
 - Does not accept deposits in the ordinary course of a banking or similar business;
 - Does not hold, as a substantial portion of its business, financial assets for the account of others;
 - Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
 - Is not affiliated with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
 - Does not maintain a financial account for any nonparticipating FFI; **and**
 - Does not issue debt which constitutes a financial account to any person in excess of \$50,000.

Check box 19b or 19c, whichever applies:

- b** ☐ I certify that the FFI identified in Part I:
- Has provided, or will provide, valid documentation (including waivers), as required, associated with each individual, specified U.S. person, owner-documented FFI, exempt beneficial owner, or NFFE that holds, directly or indirectly, an interest in the FFI identified in Part I; **and**
 - Has provided, or will provide, an FFI owner reporting statement that contains the name, address, TIN (if any), entity tax classification, and the type of documentation provided (when required) for every person that owns an equity interest in the owner documented FFI, each person's Chapter 4 status, the percentage that each owner owns of the owner documented FFI, and any other information the withholding agent requests to fulfill its obligations.
- c** ☐ I certify that the FFI identified in Part I:
- Has provided, or will provide, an auditor's letter, signed within one year of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners, that the FFI meets all the requirements to be an owner-documented FFI, and that no owner that owns a direct or indirect interest in the payee is a nonparticipating FFI, specified U.S. person, or passive NFFE with any substantial U.S. owners.

Part X Certified Deemed-Compliant Nonregistering Local Bank (see instructions)

- 20** ☐ I certify that the FFI identified in Part I:
- Operates and is licensed solely as a bank in its country of incorporation or organization;
 - Engages primarily in the business of making loans and taking deposits from unrelated retail customers;
 - Is licensed to conduct business in its country of incorporation or organization and has no fixed place of business outside such country;
 - Does not solicit account holders outside its country of organization;
 - Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets;
 - Is required under the tax laws of the country in which it is organized to perform either information reporting or withholding of tax with respect to resident accounts (unless all accounts maintained by the bank and the affiliates in its expanded affiliated group have a value or account balance of \$50,000 or less (as determined after applying applicable account aggregation rules));
 - Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the bank identified in Part I and that meets the requirements set forth in this Part X; **and**
 - Has provided the withholding agent with either a current audited financial statement or, if the bank has no such statement, an unaudited financial statement or other similar financial document that supports the claim that it operates solely as a bank and does not contradict the certifications made in this Part X.

Part XI Certified Deemed-Compliant Retirement Plan (see instructions)**21a** ☐ (All certified deemed-compliant retirement funds check here) I certify that the FFI identified in Part I:

- Is organized for the provision of retirement or pension benefits under the law of the country in which it is established or in which it operates; **and**
- Has provided the withholding agent with an organizational document that generally supports the certifications made in this Part XI.

Check box 21b or 21c, whichever applies:**b** ☐ I further certify that with respect to the FFI identified in Part I:

- All contributions to the FFI (other than transfers of assets from accounts described in §1.1471-5(b)(2)(i)(A), exempt retirement funds described in §1.1471-6(f), or funds described in this Part XI) are employer, government, and/or employee contributions that are limited by reference to earned income;
- No single beneficiary has a right to more than 5% of the FFI's assets; **and**
- Contributions to the FFI that would otherwise be subject to tax under the laws of the jurisdiction where the FFI is established or operates are deductible or excluded from gross income attributable to the beneficiary, the taxation of investment income attributable to the beneficiary is deferred under the laws of such jurisdiction, or 50% or more of the total contributions to the FFI (other than transfers from plans described in this Part XI or exempt retirement funds described in §1.1471-6(f)) are from the government and/or an employer.

c ☐ I further certify that with respect to the FFI identified in Part I:

- The FFI has fewer than 20 participants;
- The FFI is sponsored by an employer that is not an FFI engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract, and is not a passive NFFE described in Part XXII;
- Contributions to the FFI (other than transfers from plans described in this Part XI or from exempt retirement funds described in §1.1471-6(f)) are limited by reference to earned income;
- Participants who are not residents of the country in which the FFI is organized are not entitled to more than 20% of the FFI's assets; **and**
- No participant that is not a resident of the country in which the FFI is organized is entitled to more than \$250,000 of the FFI's assets.

Part XII Certified Deemed-Compliant Non-Profit Organization (see instructions)**22** ☐ I certify that the FFI identified in Part I is a non-profit organization that has provided a letter from counsel concluding that it meets the following requirements:

- The FFI is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- The FFI is exempt from income tax in its country of residence;
- The FFI has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- The applicable laws of the FFI's country of residence or the FFI's formation documents do not permit any income or assets of the FFI to be distributed to, or applied for the benefit of, a private person or non-charitable FFI other than pursuant to the conduct of the FFI's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property purchased by the FFI; **and**
- The applicable laws of the FFI's country of residence or the FFI's formation documents require that, upon the liquidation or dissolution of the FFI, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this Part XII, or escheats to the government of the FFI's country of residence or any political subdivision thereof.

Part XIII Certified Deemed-Compliant FFI with Only Low-Value Accounts (see instructions)**23** ☐ I certify that with respect to the FFI identified in Part I:

- The FFI accepts deposits in the ordinary course of a banking or similar business and/or holds, as a substantial portion of its business, financial assets for the account of others;
- The FFI is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
- The FFI is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules);
- Neither the FFI nor the FFI's entire expanded affiliated group, if any, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year;
- The FFI has provided an organizational document supporting the claim that it accepts deposits in the ordinary course of a banking or similar business and/or holds as a substantial portion of its business financial assets for the account of others; **and**
- The FFI has provided a current audited financial statement (or if such statement is not available, an unaudited financial statement or similar financial document) for the FFI and all members of its expanded affiliated group, if any, supporting the claim that the FFI and the FFI's entire expanded affiliated group, if any, have \$50 million or less in total assets and not contradicting the claim that the FFI has only low-value accounts.

Part XIV Restricted Distributor (see instructions)**24a** ☐ (All restricted distributors check here) I certify that the entity identified in Part I:

- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
- Provides investment services to at least 30 unrelated customers and no more than half of its customers are related persons;
- Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is a FATF-compliant country);
- Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;
- Does not solicit customers outside its country of incorporation or organization;
- Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;
- Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; **and**
- Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Check box 24b or 24c, whichever applies:

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

- b** ☐ Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.
- c** ☐ Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in Treas. Reg. § 1.1471-4(c) applicable to preexisting accounts and has redeemed any securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Part XV Entity Wholly Owned by Exempt Beneficial Owners (see instructions)**25** ☐ I certify that the entity identified in Part I:

- Is engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
- Is wholly owned by entities described in § 1.1471-6(b), (c), (d), (e), and/or (f);
- Has provided an owner reporting statement, as required; **and**
- Has provided documentation for every owner of the entity establishing that every owner of the entity is an entity described in § 1.1471-6(b), (c), (d), (e), and/or (f), without regard to whether such owners are beneficial owners.

Part XVI Excepted Nonfinancial Holding Company (see instructions)**26** ☐ I certify that the entity identified in Part I:

- Operates as a holding company, substantially all of the activities of which are to own (in whole or in part) the outstanding stock of one or more subsidiaries that engage in trades or businesses;
- Has no subsidiary that is a financial institution; **and**
- Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund or any investment vehicle the purpose of which is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

Part XVII Excepted Start-Up Company (see instructions)**27** ☐ I certify that the entity identified in Part I:

- Was formed on _____ (date must be less than 24 months prior to date of payment);
- Is not yet operating a business and has no prior operating history;
- Is investing capital into assets with the intent to operate a business other than that of a financial institution; **and**
- Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

Part XVIII Excepted Nonfinancial Entity in Liquidation or Bankruptcy (see instructions)

- 28** ☐ I certify that the entity identified in Part I:
- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on the following date: _____;
 - Has not been engaged during the past 5 years in business as a financial institution;
 - Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and**
 - Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than three years.

Part XIX Excepted Hedging/Financing of a Nonfinancial Group (see instructions)

- 29** ☐ I certify that the entity identified in Part I:
- Engages primarily in financing and hedging transactions with or for members of its expanded affiliated group that are not financial institutions;
 - Does not provide financing or hedging services to non-affiliates; **and**
 - Is a member of an expanded affiliated group that is primarily engaged in a business other than that of a financial institution.

Part XX Territory Financial Institution (see instructions)

- 30a** ☐ I certify that the entity identified in Part I:
- Is a financial institution that is incorporated or organized under the laws of a possession of the United States; **and**
 - Either:
 - Accepts deposits in the ordinary course of a banking or similar business,
 - Holds, as a substantial portion of its business, financial assets for the account of others, or
 - Is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account.

Check box 30b or 30c, whichever applies:

- b** ☐ I further certify that the entity identified in Part I is using this form as evidence of its agreement with the withholding agent to be treated as a U.S. person for purposes of Chapters 3 and 4 of the Code with respect to any payments associated with this withholding certificate.
- c** ☐ I further certify that the entity identified in Part I:
- Is using this form to transmit withholding certificates and/or other documentation for the persons for whom the entity receives a payment; **and**
 - Has provided or will provide a withholding statement, as required.

Part XXI Excepted Territory NFFE (see instructions)

- 31** ☐ I certify that:
- The entity identified in Part I is an entity that is organized in a possession of the United States;
 - The entity identified in Part I:
 - Does not accept deposits in the ordinary course of a banking or similar business,
 - Does not hold, as a substantial portion of its business, financial assets for the account of others, and
 - Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; **and**
 - All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE was organized or incorporated.

Part XXII Active NFFE (see instructions)

- 32** ☐ I certify that:
- The entity identified in Part I is a foreign entity that is not a financial institution;
 - Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
 - Less than 50% of the assets held by such entity at any time during the preceding calendar year are assets that produce or are held for the production of passive income. See the instructions for the definition of passive income.

Part XXIII Passive NFFE (see instructions)**33** ☐ I certify that the entity identified in Part I:

- Is a foreign entity that is not a financial institution (this category includes an entity organized in a possession of the United States that engages (or holds itself out as being engaged) primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract); **and**
- Is using this form to transmit withholding certificates and/or other documentation and has provided or will provide a withholding statement, as required.

Part XXIV Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income for which I am providing this form or any withholding agent that can disburse or make payments of the amounts for which I am providing this form. I agree that I will submit a new form if any certification made on this form becomes incorrect.

Sign Here _____
Signature of authorized official_____
Date (MM-DD-YYYY)Form **W-8IMY** (Rev. 12-2012)**DO NOT FILE**